



ST. CLAIR COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1998

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 99-60  
August 24, 1999

# AUDIT REPORT



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

May 2000

**IMPORTANT:** The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like St. Clair, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

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This audit of St. Clair County was a financial and compliance audit of various county operating funds.

There were no new findings or additional comments made during this audit.

YELLOW SHEET

ST. CLAIR COUNTY, MISSOURI

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## FINANCIAL SECTION

## State Auditor's Reports





**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT  
ON THE FINANCIAL STATEMENTS**

To the County Commission  
and  
Officeholders of St. Clair County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of St. Clair County, Missouri, as of and for the years ended December 31, 1998 and 1997, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

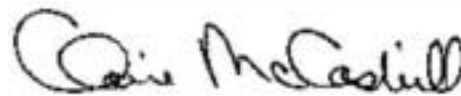
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of St. Clair County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of St. Clair County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of St. Clair County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

St. Clair County, Missouri, has not presented the disclosures required by Governmental Accounting Standards Board (GASB) Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by GASB Technical Bulletin 99-1, that the GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the county is or will become year 2000-compliant, that the county's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the county does business are or will become year 2000-compliant.

In accordance with *Government Auditing Standards*, we also have issued our report dated April 13, 1999, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill  
State Auditor

April 13, 1999 (fieldwork completion date)



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission  
and  
Officeholders of St. Clair County, Missouri

We have audited the special-purpose financial statements of various funds of St. Clair County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated April 13, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

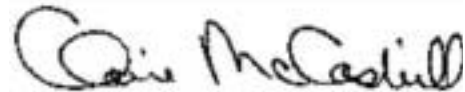
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of St. Clair County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of St. Clair County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in

amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of St. Clair County, Missouri and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill  
State Auditor

April 13, 1999 (fieldwork completion date)

## Financial Statements

## Exhibit A-1

ST. CLAIR COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 402,850	1,689,879	1,747,599	345,130
Special Road and Bridge	196,516	823,598	757,853	262,261
Assessment	9,108	99,320	101,113	7,315
Law Enforcement Training	4,371	5,526	4,065	5,832
Prosecuting Attorney Training	93	2,056	2,020	129
Lake Patrol	8,884	25,596	26,409	8,071
Recorder Preservation	40,076	8,891	1,818	47,149
Prosecuting Attorney Administrative Cost	4,907	6,528	3,303	8,132
Domestic Violence	510	1,175	1,130	555
Federal Prisoner Medical	216	17,628	17,512	332
Sheriff Drug	1,001	0	0	1,001
Local Emergency Planning Commission	3,930	2,058	371	5,617
Sheriff's Civil Fees	4,804	8,304	4,903	8,205
Law Library	1,421	3,691	2,880	2,232
Health Center	37,620	1,412,775	1,436,906	13,489
Circuit Clerk Interest	4,887	2,402	0	7,289
Total	\$ 721,194	4,109,427	4,107,882	722,739

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

ST. CLAIR COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1997

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 373,098	1,474,768	1,445,016	402,850
Special Road and Bridge	139,126	875,719	818,329	196,516
Assessment	22,999	89,410	103,301	9,108
Law Enforcement Training	1,513	4,158	1,300	4,371
Prosecuting Attorney Training	199	1,780	1,886	93
Lake Patrol	11,747	26,943	29,806	8,884
Hearting Bridge	3,428	0	3,428	0
Recorder Preservation	34,727	5,968	619	40,076
Prosecuting Attorney Administrative Cost	2,795	3,616	1,504	4,907
Domestic Violence	55	1,025	570	510
County Clerk Grant	225	1,628	1,853	0
Federal Prisoner Medical	224	15,552	15,560	216
County Collector Grant	1,436	0	1,436	0
Sheriff Drug	270	1,000	269	1,001
Local Emergency Planning Commission	4,241	2,907	3,218	3,930
Sheriff's Civil Fees	0	4,804	0	4,804
Law Library	1,030	3,176	2,785	1,421
Health Center	43,514	1,480,305	1,486,199	37,620
Circuit Clerk Interest	3,198	1,709	20	4,887
Total	\$ 643,825	3,994,468	3,917,099	721,194

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

ST. CLAIR COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
GENERAL REVENUE FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property taxes	\$ 228,937	250,700	21,763	224,865	241,734	16,869
Sales taxes	205,000	204,524	-476	205,000	207,132	2,132
Intergovernmental	55,702	61,215	5,513	47,176	45,022	-2,154
Charges for services	1,043,294	1,107,358	64,064	889,220	892,352	3,132
Interest	15,000	25,688	10,688	20,000	27,220	7,220
Other	32,444	36,180	3,736	43,900	57,472	13,572
Transfers in	27,236	4,214	-23,022	22,250	3,836	-18,414
Total Receipts	1,607,613	1,689,879	#VALUE!	1,452,411	1,474,768	#VALUE!
<b>DISBURSEMENTS</b>						
County Commission	59,517	59,005	512	58,970	58,376	594
County Clerk	79,836	78,097	1,739	82,020	78,450	3,570
Elections	38,106	34,393	3,713	10,000	9,427	573
Buildings and grounds	330,610	309,737	20,873	193,035	156,902	36,133
County Treasurer	24,226	22,038	2,188	24,285	21,835	2,450
County Collector	76,517	69,074	7,443	77,817	62,537	15,280
Ex Officio Recorder of Deeds	19,335	17,400	1,935	19,368	17,689	1,679
Circuit Clerk	34,213	19,593	14,620	17,150	14,243	2,907
Court Administration	16,489	11,290	5,199	15,095	11,105	3,990
Public Administrator	20,887	17,566	3,321	27,666	26,814	852
Sheriff	210,694	221,537	-10,843	210,962	203,777	7,185
Jail	686,340	685,208	1,132	643,437	598,845	44,592
Prosecuting Attorney	78,162	78,182	-20	72,000	70,384	1,616
Juvenile Officer	62,071	54,704	7,367	59,439	51,040	8,399
County Coroner	8,271	7,654	617	8,871	8,144	727
Public Defender	1,035	1,035	0	960	960	0
Other	76,854	45,286	31,568	66,980	42,688	24,292
Health and Welfare	800	800	0	800	800	0
Transfers out	34,630	15,000	19,630	30,550	11,000	19,550
Emergency Fund	48,230	0	48,230	40,400	0	40,400
Total Disbursements	1,906,823	1,747,599	159,224	1,659,805	1,445,016	214,789
RECEIPTS OVER (UNDER) DISBURSEMENTS	-299,210	-57,720	#VALUE!	-207,394	29,752	#VALUE!
CASH, JANUARY 1	402,850	402,850	0	373,098	373,098	0
CASH, DECEMBER 31	\$ 103,640	345,130	#VALUE!	165,704	402,850	#VALUE!

The accompanying Notes to the Financial Statements are an integral part of this statement.



## Exhibit C

ST. CLAIR COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SPECIAL ROAD AND BRIDGE FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property taxes	\$ 194,906	213,570	18,664	191,187	194,871	3,684
Intergovernmental	559,000	585,925	26,925	598,820	635,997	37,177
Interest	11,000	16,216	5,216	11,000	12,540	1,540
Other	15,300	7,887	-7,413	60,961	28,883	-32,078
Transfers in	0	0	0	3,428	3,428	0
Total Receipts	780,206	823,598	43,392	865,396	875,719	10,323
<b>DISBURSEMENTS</b>						
Salaries	240,500	225,038	15,462	227,120	215,710	11,410
Employee fringe benefits	73,500	61,797	11,703	70,275	64,892	5,383
Supplies	61,200	38,963	22,237	73,500	68,459	5,041
Insurance	10,600	10,532	68	9,850	9,699	151
Road and bridge materials	133,500	97,472	36,028	127,000	106,491	20,509
Equipment repairs	40,000	48,787	-8,787	40,000	42,262	-2,262
Rentals	1,000	275	725	0	70	-70
Equipment purchases	100,000	92,083	7,917	90,000	102,932	-12,932
Construction, repair, and maintenance	20,750	13,865	6,885	44,000	43,540	460
CART payments to special road district	155,000	166,725	-11,725	162,000	160,396	1,604
Other	3,360	2,316	1,044	5,250	3,878	1,372
Transfers out	23,400	0	23,400	19,000	0	19,000
Total Disbursements	862,810	757,853	104,957	867,995	818,329	49,666
RECEIPTS OVER (UNDER) DISBURSEMENTS	-82,604	65,745	148,349	-2,599	57,390	59,989
CASH, JANUARY 1	196,516	196,516	0	139,126	139,126	0
CASH, DECEMBER 31	\$ 113,912	262,261	148,349	136,527	196,516	59,989

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

ST. CLAIR COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
ASSESSMENT FUND

		Year Ended December 31,					
		1998			1997		
			Variance			Variance	
			Favorable			Favorable	
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Intergovernmental	\$	83,297	81,705	-1,592	74,212	76,873	2,661
Interest		0	1,175	1,175	665	1,067	402
Other		1,800	1,440	-360	1,300	1,470	170
Transfers in		34,360	15,000	-19,360	30,549	10,000	-20,549
Total Receipts		119,457	99,320	-20,137	106,726	89,410	-17,316
DISBURSEMENTS							
Assessor		109,606	101,113	8,493	109,096	103,301	5,795
Total Disbursements		109,606	101,113	8,493	109,096	103,301	5,795
RECEIPTS OVER (UNDER) DISBURSEMENTS		9,851	-1,793	-11,644	-2,370	-13,891	-11,521
CASH, JANUARY 1		9,108	9,108	0	22,999	22,999	0
CASH, DECEMBER 31		\$ 18,959	7,315	-11,644	20,629	9,108	-11,521

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

ST. CLAIR COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW ENFORCEMENT TRAINING FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Intergovernmental	\$	0	1,195	1,195	0	588	588
Charges for services		4,200	4,071	-129	4,600	3,449	-1,151
Interest		80	260	180	50	121	71
Total Receipts		4,280	5,526	1,246	4,650	4,158	-492
DISBURSEMENTS							
Sheriff		6,900	4,065	2,835	5,300	1,300	4,000
Total Disbursements		6,900	4,065	2,835	5,300	1,300	4,000
RECEIPTS OVER (UNDER) DISBURSEMENTS		-2,620	1,461	4,081	-650	2,858	3,508
CASH, JANUARY 1		4,371	4,371	0	1,513	1,513	0
CASH, DECEMBER 31	\$	1,751	5,832	4,081	863	4,371	3,508

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

ST. CLAIR COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY TRAINING FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 1,800	2,030	230	2,000	1,755	-245
Interest	25	26	1	50	25	-25
Total Receipts	1,825	2,056	231	2,050	1,780	-270
DISBURSEMENTS						
Prosecuting Attorney	1,000	1,120	-120	1,215	986	229
Transfers out	900	900	0	1,000	900	100
Total Disbursements	1,900	2,020	-120	2,215	1,886	329
RECEIPTS OVER (UNDER) DISBURSEMENTS	-75	36	111	-165	-106	59
CASH, JANUARY 1	93	93	0	199	199	0
CASH, DECEMBER 31	\$ 18	129	111	34	93	59

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit G

ST. CLAIR COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAKE PATROL FUND

Year Ended December 31,						
1998			1997			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 27,000	25,424	-1,576	28,300	26,786	-1,514
Interest	0	172	172	109	157	48
Total Receipts	27,000	25,596	-1,404	28,409	26,943	-1,466
DISBURSEMENTS						
Salaries	19,407	18,041	1,366	19,085	18,876	209
Office expense	925	468	457	990	894	96
Equipment	7,325	5,472	1,853	7,310	7,214	96
Mileage and training	2,750	1,809	941	3,295	2,529	766
Other	500	619	-119	330	293	37
Total Disbursements	30,907	26,409	4,498	31,010	29,806	1,204
RECEIPTS OVER (UNDER) DISBURSEMENTS	-3,907	-813	3,094	-2,601	-2,863	-262
CASH, JANUARY 1	8,884	8,884	0	11,747	11,747	0
CASH, DECEMBER 31	\$ 4,977	8,071	3,094	9,146	8,884	-262

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit H

ST. CLAIR COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
HEARTING BRIDGE FUND

Year Ended December 31,			
1997			
			Variance
	Budget	Actual	Favorable
			(Unfavorable)
RECEIPTS			
Other	\$ 0	0	0
Total Receipts	0	0	0
DISBURSEMENTS			
Transfers out	3,428	3,428	0
Total Disbursements	3,428	3,428	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	-3,428	-3,428	0
CASH, JANUARY 1	3,428	3,428	0
CASH, DECEMBER 31	\$ 0	0	0

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit I

ST. CLAIR COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
RECORDER PRESERVATION FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 4,400	6,348	1,948	5,060	4,424	-636
Interest	1,600	2,543	943	840	1,544	704
Total Receipts	6,000	8,891	2,891	5,900	5,968	68
DISBURSEMENTS						
Office expense	4,496	4	4,492	1,008	619	389
Transfers out	1,814	1,814	0	0	0	0
Total Disbursements	6,310	1,818	4,492	1,008	619	389
RECEIPTS OVER (UNDER) DISBURSEMENTS	-310	7,073	7,383	4,892	5,349	457
CASH, JANUARY 1	40,076	40,076	0	34,727	34,727	0
CASH, DECEMBER 31	\$ 39,766	47,149	7,383	39,619	40,076	457

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit J

ST. CLAIR COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY ADMINISTRATIVE COST FUND

Year Ended December 31,						
1998			1997			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 3,000	6,160	3,160	2,500	3,430	930
Interest	75	368	293	40	186	146
Total Receipts	3,075	6,528	3,453	2,540	3,616	1,076
DISBURSEMENTS						
Equipment	2,000	1,803	197	6	4	2
Transfers out	1,600	1,500	100	2,000	1,500	500
Total Disbursements	3,600	3,303	297	2,006	1,504	502
RECEIPTS OVER (UNDER) DISBURSEMENTS	-525	3,225	3,750	534	2,112	1,578
CASH, JANUARY 1	4,907	4,907	0	2,795	2,795	0
CASH, DECEMBER 31	\$ 4,382	8,132	3,750	3,329	4,907	1,578

The accompanying Notes to the Financial Statements are an integral part of this statement.



Exhibit K

ST. CLAIR COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
DOMESTIC VIOLENCE FUND

		Year Ended December 31,					
		1998			1997		
		Variance Favorable			Variance Favorable		
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Charges for services	\$	1,000	1,175	175	750	1,025	275
Total Receipts		1,000	1,175	175	750	1,025	275
DISBURSEMENTS							
Domestic violence shelter		1,000	1,130	-130	750	570	180
Total Disbursements		1,000	1,130	-130	750	570	180
RECEIPTS OVER (UNDER) DISBURSEMENTS		0	45	45	0	455	455
CASH, JANUARY 1		510	510	0	55	55	0
CASH, DECEMBER 31		\$ 510	555	45	55	510	455

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit L

ST. CLAIR COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
COUNTY CLERK GRANT FUND

Year Ended December 31,			
1997			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Intergovernmental	\$ 1,624	1,624	0
Interest	0	4	4
Total Receipts	1,624	1,628	4
DISBURSEMENTS			
Salaries	1,335	1,843	-508
Office expense	14	10	4
Equipment	500	0	500
Total Disbursements	1,849	1,853	-4
RECEIPTS OVER (UNDER) DISBURSEMENTS	-225	-225	0
CASH, JANUARY 1	225	225	0
CASH, DECEMBER 31	\$ 0	0	0

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

ST. CLAIR COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
FEDERAL PRISONER MEDICAL FUND

Year Ended December 31,						
1998			1997			
		Variance			Variance	
		Favorable			Favorable	
	Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS						
Intergovernmental	\$ 19,340	17,628	-1,712	15,000	15,552	552
Total Receipts	19,340	17,628	-1,712	15,000	15,552	552
DISBURSEMENTS						
Prisoner medical	19,340	17,512	1,828	15,000	15,560	-560
Total Disbursements	19,340	17,512	1,828	15,000	15,560	-560
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	116	116	0	-8	-8
CASH, JANUARY 1	216	216	0	224	224	0
CASH, DECEMBER 31	\$ 216	332	116	224	216	-8

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit N

ST. CLAIR COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
COUNTY COLLECTOR GRANT FUND

Year Ended December 31,			
1997			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Other	\$ 0	0	0
Total Receipts	0	0	0
DISBURSEMENTS			
Transfers out	1,436	1,436	0
Total Disbursements	1,436	1,436	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	-1,436	-1,436	0
CASH, JANUARY 1	1,436	1,436	0
CASH, DECEMBER 31	\$ 0	0	0

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit O

ST. CLAIR COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SHERIFF DRUG FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Transfers in	\$	0	0	0	700	1,000	300
Total Receipts		0	0	0	700	1,000	300
DISBURSEMENTS							
Drug buy operations		300	0	300	700	269	431
Total Disbursements		300	0	300	700	269	431
RECEIPTS OVER (UNDER) DISBURSEMENTS		-300	0	300	0	731	731
CASH, JANUARY 1		1,001	1,001	0	270	270	0
CASH, DECEMBER 31	\$	701	1,001	300	270	1,001	731

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit P

ST. CLAIR COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LOCAL EMERGENCY PLANNING COMMISSION FUND

		Year Ended December 31,					
		1998			1997		
				Variance Favorable			Variance Favorable
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Intergovernmental	\$	2,750	1,824	-926	1,500	2,747	1,247
Interest		0	234	234	0	160	160
Total Receipts		2,750	2,058	-692	1,500	2,907	1,407
DISBURSEMENTS							
Office expense		2,100	9	2,091	3,410	3,132	278
Mileage and training		650	362	288	150	86	64
Total Disbursements		2,750	371	2,379	3,560	3,218	342
RECEIPTS OVER (UNDER) DISBURSEMENTS		0	1,687	1,687	-2,060	-311	1,749
CASH, JANUARY 1		3,930	3,930	0	4,241	4,241	0
CASH, DECEMBER 31		\$ 3,930	5,617	1,687	2,181	3,930	1,749

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit Q

ST. CLAIR COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SHERIFF'S CIVIL FEES FUND

Year Ended December 31,			
1998			
			Variance
	Budget	Actual	Favorable
			(Unfavorable)
RECEIPTS			
Charges for services	\$ 10,000	8,304	-1,696
Total Receipts	10,000	8,304	-1,696
DISBURSEMENTS			
Office expense	3,000	0	3,000
Equipment	7,000	4,903	2,097
Total Disbursements	10,000	4,903	5,097
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	3,401	3,401
CASH, JANUARY 1	4,804	4,804	0
CASH, DECEMBER 31	\$ 4,804	8,205	3,401

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit R

ST. CLAIR COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW LIBRARY FUND

		Year Ended December 31,		
		1998		
				Variance
				Favorable
		Budget	Actual	(Unfavorable)
RECEIPTS				
Charges for services	\$	2,500	3,691	1,191
Total Receipts		2,500	3,691	1,191
DISBURSEMENTS				
Law Library		2,500	2,880	-380
Total Disbursements		2,500	2,880	-380
RECEIPTS OVER (UNDER) DISBURSEMENTS		0	811	811
CASH, JANUARY 1		1,421	1,421	0
CASH, DECEMBER 31	\$	1,421	2,232	811

The accompanying Notes to the Financial Statements are an integral part of this statement.



Exhibit S

ST CLAIR COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
HEALTH CENTER FUND

Year Ended December 31,						
1998			1997			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
<b>RECEIPTS</b>						
<b>Property taxes</b>	\$ 132,565	137,413	4,848	123,500	127,865	4,365
Intergovernmental	318,200	344,826	26,626	333,200	317,361	-15,839
Charges for services	1,069,000	862,278	-206,722	1,033,935	1,005,778	-28,157
Tax anticipation note	0	30,000	30,000	0	0	0
Interest	5,000	5,271	271	3,000	4,469	1,469
Other	20,000	32,987	12,987	18,000	24,832	6,832
Total Receipts	1,544,765	1,412,775	-131,990	1,511,635	1,480,305	-31,330
<b>DISBURSEMENTS</b>						
Salaries	1,147,000	1,118,468	28,532	1,108,235	1,069,178	39,057
Office expenditures	103,100	57,272	45,828	110,533	98,775	11,758
Equipment	33,000	26,364	6,636	24,500	30,509	-6,009
Mileage and training	60,180	46,978	13,202	55,680	56,303	-623
Building purchase	0	0	0	38,000	36,000	2,000
Tax anticipation note	0	0	0	42,500	42,491	9
Program costs	162,350	175,670	-13,320	147,600	141,535	6,065
Other	0	12,154	-12,154	27,951	11,408	16,543
Total Disbursements	1,505,630	1,436,906	68,724	1,554,999	1,486,199	68,800
RECEIPTS OVER (UNDER) DISBURSEMENTS	39,135	-24,131	-63,266	-43,364	-5,894	37,470
CASH, JANUARY 1	36,087	37,620	1,533	43,364	43,514	150
CASH, DECEMBER 31	\$ 75,222	13,489	-61,733	0	37,620	37,620

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Notes to the Financial Statements

ST. CLAIR COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of St. Clair County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, or the Health Center Board of Trustees. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1998, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Sheriff's Civil Fees Fund	1997
Law Library Fund	1997
Circuit Clerk Interest Fund	1998 and 1997

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Prosecuting Attorney Training Fund	1998
Domestic Violence Fund	1998
County Clerk Grant Fund	1997
Federal Prisoner Medical Fund	1997
Law Library Fund	1998

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund. However, the county's published financial statements for the years ended December 31, 1998 and 1997, did not include the Circuit Clerk Interest Fund.

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1998, effective August 28, 1997, requires political subdivisions with existing authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's deposits at December 31, 1998 and 1997, were entirely covered by federal depository insurance or by collateral securities held by the county's custodial bank in the county's name.

The Health Center Board's deposits at December 31, 1998 and 1997, were entirely covered by federal depository insurance. However, because of significantly higher bank balances at certain times during the year, uninsured and uncollateralized balances existed at those times although not at year-end.

To protect the safety of county deposits, Section 110.020, RSMo 1994, requires depositaries to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

Schedule

ST. CLAIR COUNTY, MISSOURI  
SCHEDULE OF FINDINGS  
YEARS ENDED DECEMBER 31, 1998 AND 1997

This schedule includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

## Follow-Up on Prior Audit Findings



ST. CLAIR COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS

Our prior report issued for the three years ended December 31, 1996, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of Financial Statements.

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